

Panel #1

David Vasche is Director of Economics, Revenues, and Taxation for the California Legislative Analyst's Office. His responsibilities involve overseeing the LAO's work involving economic and demographic forecasting, revenue projections, taxation, state debt issues, and general economic analysis. He has a Ph.D. in Economics from the University of California, Berkeley. Phone: (916) 319-8305.

Allen Prohofsky is Senior Economist for the California Legislative Analyst's Office. His specialty areas include general tax policy, federal and state income tax programs, and general public finance and economic analysis. He has a Ph.D. in Economics from Stanford University. Phone: (916) 319--8306.

Brandi Rhoads is Fiscal and Policy Analyst with the California Legislative Analyst's Office. Her specialty areas include state and local sales and use taxation, excise taxation, property taxation, and economic analysis. She has a Masters in Economics from the University of California, Santa Barbara. Phone: (916) 319--8308.

Mark Hill is the Program Budget Manager of the unit responsible for the Business, Transportation and Housing Agency, and Financial, Demographic and Economic Research of the California Department of Finance. Previously he served as Assistant Program Budget Manager in the Education Systems Unit, the Business, Transportation and Housing Unit, and the Corrections and General Government Unit. Prior to those assignments Mark was an analyst with a variety of assignments including Health, Investable Resources and State and Consumer Services. Mark's career in Finance has spanned more than 30 years.

Mr. Hill received a Bachelor of Arts degree from University of the Pacific in Stockton, and a Masters of Public Administration degree from the University of Southern California Sacramento campus. While at UOP, Mark served for six months as an intern in Washington, D.C. for Congressman John McFall.

Mr. Hill was married to the late Shirley Hill, a long-time state manager and analyst, from whom he learned much.

Panel #2

Alan J. Auerbach is director of the Robert D. Burch Center for Tax Policy and Public Finance and the Robert D. Burch Professor of Economics and Law at the University of California, Berkeley. He is a member of the advisory committee for the Bureau of Economic Analysis in the U.S. Commerce Department and served as deputy chief of staff for the U.S. Joint Committee on Taxation in 1992. Auerbach is also a research associate at the National Bureau of Economic Research. He holds a B.A. from Yale University and a Ph.D. in economics from Harvard University. The author of numerous scholarly articles, policy papers, books and reviews, Auerbach was elected to the American Academy of Arts and Sciences in 1999.

Steven M. Sheffrin is dean of the Division of Social Sciences in the College of Letters and Science, as well as professor of economics, at the University of California, Davis. He joined the UC Davis faculty in 1976. Sheffrin has been a visiting professor at Nuffield College (Oxford), the London School of Economics, and Princeton University. He has also served as a financial economist with the Office of Tax Analysis and the U.S. Department of the Treasury. A former member of the Board of Directors of the National Tax Association, Sheffrin also directs the Center for State and Local Taxation. A member of the UC Davis faculty since 1976, Sheffrin holds a B.A. from Wesleyan University and a Ph.D. in economics from Massachusetts Institute of Technology. Sheffrin is the author of nine books and monographs and over one hundred articles in the fields of macroeconomics, public finance, and international economics.

Panel #3

Kyla Christoffersen joined the California Chamber of Commerce in December 2005 as a policy advocate for legal, taxation, intellectual property and corporate governance issues.

Christoffersen brought to the CalChamber a decade of experience in litigation, government and politics. She previously worked as an attorney for labor and employment law firms in Los Angeles and San Francisco, defending public agencies and private companies in federal and state litigation, including employment law and general civil and contracts law.

In addition to advising clients on a wide range of federal and state law, legislation and regulatory compliance issues, she authored materials and trained management on those issues. She also has served as a legislative aide and policy consultant as part of the California Senate Fellows program, working for then-Senator Ray Haynes.

Christoffersen earned her B.A. with high honors in political science and English from the University of New Mexico. She studied international law in London, England while earning her J.D. from Pepperdine University School of Law.

Blurb about the CalChamber:

The mission of the California Chamber of Commerce is to serve as an advocate and resource for California employers and to engage in other activities, domestically and internationally, that enhance the California economy and make the state a better place to live, work and do business.

For nearly 120 years, the CalChamber has been dedicated to maintaining our state's economic vitality by meeting the needs of California employers. The CalChamber works to promote the growth of California business protect California businesses from excessive government mandates and prepare California for the future by lobbying for improvements to the state's infrastructure and education system.

Representing more than 16,000 companies of all types and sizes, the CalChamber is one of the state's largest, broad-based non-profit organizations. CalChamber members employ one-fourth the private sector workforce in California. Three-fourths of CalChamber members have 100 or fewer employees

Lenny Goldberg is Executive Director of the California Tax Reform Association. In that role, he has been involved with major tax legislation in California for the past 20 years, and has directed and worked on a number of statewide tax initiative campaigns. He was a member of the California Commission on Tax Policy in the New Economy. He writes a weekly tax report for State Tax Notes, and has published a number of articles on tax policy, including research and writing about Proposition 13. He is on the board of Citizens for Tax Justice, Washington, D.C. He is also the owner of Lenny Goldberg and Associates, a public interest consulting and lobbying firm, which has also been involved with energy, consumer, housing, privacy and human service issues. He has degrees in economics from Williams College and the University of California, Berkeley.

The California Tax Reform Association is an organization representing and supported by public interest organizations, public sector labor unions and private citizens. It is dedicated to the proposition that a healthy public sector rests on a base of fair taxation, and has been involved since 1976 in the full range of tax policy issues facing the state of California. It has performed research and issued reports, been involved in the Legislature and before the Board of Equalization and Franchise Tax Board, and has been involved in a number of statewide tax initiative campaigns.

Chris Micheli is a co-owner of the Sacramento-based government relations firm of Aprea & Micheli. He has substantial legislative and regulatory experience in a number of public policy areas, including state and local taxation, having represented clients in the aerospace, high-tech, telecommunications, and manufacturing sectors for over 15 years.

He serves as an official member of the Franchise Tax Board Advisory Board, the Tax Committees of the California Chamber of Commerce and the California Manufacturers & Technology Association, and the Tax Section of the State Bar of California. Micheli became a contract lobbyist after serving as General Counsel to the California Manufacturers Association, an 800-member trade group. In addition to advising CMA and its Board of Directors on legal matters, he was a registered lobbyist representing CMA in the areas of taxation and civil liability. While at CMA, he was the chief lobbyist for SB 671, which was called "the most significant tax relief since Prop. 13."

He has served as the Editor-in-Chief of CCH's *Property Tax Alert Practitioners' Perspectives*, and has published practitioner comments in CCH's 4-volume treatise *California State Tax Reporter*. He serves as a Contributing Editor to CEB's *California Business Law Reporter* in the area of California taxation, and is a California Correspondent for *State Tax Notes*, the premier national weekly state tax journal. He was an Executive Editor of the *Journal of Property Valuation & Taxation* for two years.

Micheli has been an attorney of record in several key cases, having argued before the Supreme Court of California (just two years out of law school), as well as the Court of Appeal. He has appeared as an expert witness before the State Board of Equalization in several tax cases. He is a graduate of the University of California, Davis, where he received his B.A. in Political Science - Public Service in 1989 and obtained his law degree from the University of the Pacific, McGeorge School of Law in 1992.

Aprea and Micheli clients include: AEG , APRIA HEALTHCARE, INC. , BENCHMARK KNIFE COMPANY, INC., CALIFORNIA CREDIT UNION LEAGUE , CITRIX SYSTEMS, INC, HEWLETT-PACKARD COMPANY, LEE GROUP, INC.; THE, LINCARE HOLDINGS, INC., Lockheed Martin, Macquarie Securities, Mercury General Corporation, Message, Natoma Technologies, NDEX West, NIC, PriceWaterhouseCoopers, Savemart Supermarkets, Scientific Games International, Whittaker Corporation, and Xilinx.

Michele Pielsticker From 2004-2007, Michele Pielsticker served as the senior tax consultant for the Assembly Republican Caucus, providing policy advice and technical analyses of all proposals that affect California's tax rates, focusing her efforts on the Assembly Revenue and Taxation Committee and the Assembly Committee on Jobs, Economic Development and the Economy.

Michele Pielsticker, who earned her law degree and bachelor's degree in international relations at the University of California at Davis, also has served as a judicial extern for U.S. District Court Judge Edward Garcia, and as an aide to then Senate Republican Leader Ken Maddy.

California Taxpayers' Association

Founded in 1926, our mission is to protect taxpayers from unnecessary taxes and to promote efficient, quality government services. We serve our members through research and advocacy on significant tax and spending issues in the legislative, executive and judicial branches of government.

Jean Ross joined the California Budget Project (CBP) as its first executive director in 1995. The CBP is a nonprofit, nonpartisan organization established to promote a better understanding of state fiscal and economic policy issues and their impact on low- and middle-income Californians. Her prior professional experience includes serving as principal consultant to the Assembly Revenue and Taxation Committee; senior consultant to the Assembly Human Services Committee, where she staffed the California Legislature's Joint Select Committee on the Changing Family; and assistant research director of the Service Employees International Union in Washington, DC, where she was responsible for coordinating the union's research on tax, budget, and employment policy issues. Ms. Ross serves on the Board of the Washington, DC-based Institute on Taxation and Economic Policy; the Advisory Board of the Tax Policy Center, a joint project of the Urban Institute and Brookings Institution; the Advisory Committee of California's Franchise Tax Board; the Technical Advisory Committee of California's Economic

Strategy Panel; and the Board of the California Tax Reform Association. Ms. Ross is a frequent speaker on fiscal and economic policy issues and has published numerous reports and articles. She has authored articles published by the *Los Angeles Times*, *Sacramento Bee*, *State Tax Notes*, *San Diego Union Tribune*, Cornell University Press, and other publications.

Ms. Ross graduated from the University of California, Santa Cruz and has a master's degree in city and regional planning with a concentration in Regional Economics from the University of California, Berkeley. Ms. Ross was selected as a senior fellow of the University of California, Los Angeles' School of Public Policy and Social Research in 2000-01.